

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5733

LOWER COLUMBIA COLLEGE

Agency No. 657

July 1, 1995 Through June 30, 1996

Issue Date: January 17, 1997

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LOWER COLUMBIA COLLEGE
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Overview

We performed the statewide single audit of the state of Washington for the fiscal year ended June 30, 1996. In accordance with the Single Audit Act of 1984, we audited the state as an entity, rather than each agency separately. The results of this audit will be published in a statewide single audit report which includes the following:

- An opinion on the financial statements.
- A report on internal control structure-related matters based solely on an assessment of control risk made as part of the audit of the financial statements.
- A report on compliance with laws and regulations that may have a material effect on the financial statements.
- An opinion on supplementary Schedule of Federal Financial Assistance.
- A report on internal controls over federal financial assistance.
- An opinion on compliance with specific requirements applicable to major federal financial assistance programs.
- A report on compliance with general requirements applicable to federal financial assistance programs.
- A report on compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions tested.
- A Schedule of Findings and Schedule of Questioned Costs.

The work performed at Lower Columbia College included procedures to satisfy the requirements of the 1996 statewide single audit and supplemental reviews and tests deemed necessary in the circumstances.

There were no findings or questioned costs for Lower Columbia College.

Brian Sonntag
State Auditor

October 8, 1996

LOWER COLUMBIA COLLEGE
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Status Of Prior Findings

The findings contained in the prior report were resolved as follows:

1. Lower Columbia Should Refund Overpayments Received For U.S. Department Of Education Financial Aid Grants

Resolution: The college is waiting to hear from the U.S. Department of Education as to whether repayment will be required. They have recorded a liability and set aside the amount stipulated in the finding which is owed back to the U.S. Department of Education. The college has also implemented procedures to ensure compliance with the Higher Education Act.

2. Lower Columbia Should Identify Overpayments Made To Students Receiving U.S. Department Of Education (DOED) Pell Grants And Refer Uncollectible Overpayments Receivable To The DOED

Resolution: The college has implemented procedures to better identify students who owe repayments. Also, the college is notifying DOED of students who owe repayments.

LOWER COLUMBIA COLLEGE
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Directory Of Officials

Elected

		<u>Term</u>	<u>Expiration</u>
Board of Trustees:			
Chairman	Bruce L. Cardwell	5	September 30, 1997
Vice Chairman	Ann C. Mottet	5	September 30, 2000
	Gary F. Healea	5	September 30, 1996
	Donna DeJarnatt	5	September 30, 1999

Appointed

President	Dr. Vernon R. Pickett
Dean, Administration and Finance	Hilmar H. Kuebel
Assistant Attorney General	Bonnie Y. Terada

Mailing Address

College	PO Box 3010 Longview WA 98632-0310
Assistant Attorney General	Suite 110 S6-3 500 W Eighth Vancouver WA 98660